

City of Las Vegas
Municipal Golf Course Enterprise Fund
April 2014
Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	830,000	792,142	(37,858)	95.4%
Miscellaneous	459,000	386,969	(72,031)	84.3%
Total operating revenues	1,289,000	1,179,111	(109,889)	91.5%
Operating expenses: *				
Cost of goods sold	72,919	68,253	4,666	93.6%
Professional services	728,348	451,296	277,052	62.0%
Utilities	370,305	248,782	121,523	67.2%
Communication & transport	8,100	5,582	2,518	68.9%
Maintenance & repairs	15,000	42,301	(27,301)	282.0%
Rentals	64,794	35,626	29,168	55.0%
Miscellaneous services	488,424	98,023	390,401	20.1%
Insurance & bonds	10,800	7,198	3,602	66.6%
Depreciation	736,165	559,394	176,771	76.0%
General supplies	76,370	51,418	24,952	67.3%
Building maintenance	-	2,293	(2,293)	#DIV/0!
Machinery & equipment maintenance	15,600	10,995	4,605	70.5%
Miscellaneous supplies	2,700	21,470	(18,770)	795.2%
General contributions	481,024	84,526	396,498	17.6%
Total operating expenses	3,070,549	1,687,157	1,383,392	54.9%
Net operating income	(1,781,549)	(508,046)	1,273,503	28.5%
Nonoperating revenues (expenses):				
Interest revenue	15,519	5,541	(9,978)	35.7%
Interest expense	(181,179)	(89,650)	91,529	49.5%
Intergovernmental expense	(37,000)	(34,365)	2,635	92.9%
Total nonoperating revenues (expenses)	(202,660)	(118,474)	84,186	58.5%
Net income before transfers & contributions	(1,984,209)	(626,520)	1,357,689	31.6%
Other Information:				
Cash & Investments	-	1,347,818	1,347,818	
Operating transfers in	1,200,000	1,000,000	(200,000)	
Bond principal paid	(755,000)	-	755,000	

City of Las Vegas
Sanitation Enterprise Fund
April 2014
Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	81,333,000	46,682,968	(34,650,032)	57.4%
Miscellaneous	52,000	39,221	(12,779)	75.4%
Total operating revenues	81,385,000	46,722,189	(34,662,811)	57.4%
Operating expenses:				
Salaries	14,523,840	11,702,891	2,820,949	80.6%
Benefits	10,566,200	7,902,598	2,663,602	74.8%
Professional services	9,229,290	8,190,599	1,038,691	88.7%
Utilities	6,447,380	5,153,883	1,293,497	79.9%
Communication & transport	865,095	468,320	396,775	54.1%
Maintenance & repairs	1,429,350	2,214,932	(785,582)	155.0%
Rentals	79,900	94,854	(14,954)	118.7%
Miscellaneous services	4,631,446	2,580,445	2,051,001	55.7%
Insurance premiums	12,000	8,216	3,784	68.5%
Nondiscretionary services	5,295,781	5,015,166	280,615	94.7%
Depreciation	22,873,348	18,123,854	4,749,494	79.2%
General supplies	5,134,664	3,419,512	1,715,152	66.6%
Building maintenance	326,650	141,859	184,791	43.4%
Machinery & equipment maintenance	2,922,700	1,675,355	1,247,345	57.3%
Miscellaneous supplies	322,330	248,283	74,047	77.0%
Total operating expenses	84,659,974	66,940,767	17,719,207	79.1%
Net operating income	(3,274,974)	(20,218,578)	(16,943,604)	617.4%
Nonoperating revenues (expenses):				
Interest revenue	2,161,750	1,043,402	(1,118,348)	48.3%
Interest expense	(2,335,770)	(1,452,038)	883,732	62.2%
Sewer connection charges	4,700,000	4,924,769	224,769	104.8%
Intergovernmental revenue	9,200,000	10,380,915	1,180,915	112.8%
Intergovernmental expense	(2,996,520)	(1,648,770)	1,347,750	55.0%
Total nonoperating revenues (expenses)	10,729,460	13,248,278	2,518,818	123.5%
Net income before transfers & contributions	7,454,486	(6,970,300)	(14,424,786)	-93.5%
Other Information:				
Cash & Investments	-	94,016,717	94,016,717	
Capital transfers & contributions	6,000,000	-	(6,000,000)	
Bond principal paid	(5,130,000)	(5,130,000)	-	
Capital expenses	(112,108,008)	(47,720,085)	64,387,923	

City of Las Vegas
Municipal Parking Enterprise Fund
April 2014
Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	2,221,960	1,834,112	(387,848)	82.5%
Fines & forfeits	3,500,000	2,225,829	(1,274,171)	63.6%
Miscellaneous	465,000	522,374	57,374	112.3%
Total operating revenues	6,186,960	4,582,315	(1,604,645)	74.1%
Operating expenses:				
Salaries	1,616,410	1,300,400	316,010	80.4%
Benefits	1,169,570	910,970	258,600	77.9%
Professional services	267,000	186,493	80,507	69.8%
Utilities	165,350	159,831	5,519	96.7%
Communication & transport	83,000	54,897	28,103	66.1%
Maintenance & repairs	318,500	122,984	195,516	38.6%
Rentals	11,000	2,052	8,948	18.7%
Miscellaneous services	247,000	247,528	(528)	100.2%
Nondiscretionary services	575,336	440,152	135,184	76.5%
Depreciation	124	113,454	(113,330)	91495.2%
General supplies	736,425	332,209	404,216	45.1%
Machinery & equipment maintenance	40,000	26,750	13,250	66.9%
Miscellaneous supplies	45,000	11,090	33,910	24.6%
Total operating expenses	5,274,715	3,908,810	1,365,905	74.1%
Net operating income	912,245	673,505	(238,740)	73.8%
Nonoperating revenues (expenses):				
Interest revenue	125,965	25,317	(100,648)	20.1%
Interest expense	-	(10)	(10)	#DIV/0!
Total nonoperating revenues (expenses)	125,965	25,307	(100,658)	20.1%
Net income before transfers & contributions	1,038,210	698,812	(339,398)	67.3%
Other Information:				
Cash & Investments	-	4,753,191	4,753,191	
Operating transfers out	(2,254,275)	(2,454,275)	(200,000)	
Capital expenses	(3,775,000)	(195,440)	3,579,560	

City of Las Vegas
Building & Safety Enterprise Fund
April 2014
Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
License & permits	5,262,681	6,252,861	990,180	118.8%
Charges for services	2,944,203	551,786	(2,392,417)	18.7%
Miscellaneous	101,021	939	(100,082)	0.9%
Total operating revenues	8,307,905	6,805,586	(1,502,319)	81.9%
Operating expenses:				
Salaries	3,596,610	2,804,975	791,635	78.0%
Benefits	2,542,301	1,944,912	597,389	76.5%
Professional services	294,500	131,802	162,698	44.8%
Utilities	24,795	25,861	(1,066)	104.3%
Communication & transport	45,095	34,078	11,017	75.6%
Maintenance & repairs	-	9,928	(9,928)	#DIV/0!
Miscellaneous services	7,434	6,098	1,336	82.0%
Nondiscretionary services	1,196,272	940,006	256,266	78.6%
Depreciation	-	392	(392)	#DIV/0!
General supplies	41,662	56,434	(14,772)	135.5%
Machinery & equipment maintenance	42,200	31,460	10,740	74.5%
Miscellaneous supplies	-	2,064	(2,064)	#DIV/0!
Total operating expenses	7,790,869	5,988,010	1,802,859	76.9%
Net operating income	517,036	817,576	300,540	158.1%
Nonoperating revenues (expenses):				
Interest revenue	75,765	48,991	(26,774)	64.7%
Total nonoperating revenues (expenses)	75,765	48,991	(26,774)	64.7%
Net income before transfers & contributions	592,801	866,567	273,766	146.2%
Other Information:				
Cash & Investments	-	7,617,843	7,617,843	
Operating transfers in	-	1,329,616	1,329,616	

City of Las Vegas
Fire Communications Internal Service Fund
April 2014
Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	10,204,744	5,837,439	(4,367,305)	57.2%
Miscellaneous	-	516	516	#DIV/0!
Total operating revenues	10,204,744	5,837,955	(4,366,789)	57.2%
Operating expenses:				
Salaries	4,400,840	3,752,101	648,739	85.3%
Benefits	4,018,460	2,282,994	1,735,466	56.8%
Professional services	240,730	112,810	127,920	46.9%
Utilities	520,774	476,674	44,100	91.5%
Communication & transport	24,325	13,426	10,899	55.2%
Maintenance & repairs	538,934	370,441	168,493	68.7%
Miscellaneous services	5,750	4,061	1,689	70.6%
Nondiscretionary services	458,302	405,189	53,113	88.4%
Depreciation	273,700	25,564	248,136	9.3%
General supplies	65,550	21,529	44,021	32.8%
Building maintenance	5,850	3,726	2,124	63.7%
Machinery & equipment maintenance	102,199	52,588	49,611	51.5%
Miscellaneous supplies	124,330	8,602	115,728	6.9%
Total operating expenses	10,779,744	7,529,705	3,250,039	69.9%
Net operating income	(575,000)	(1,691,750)	(1,116,750)	294.2%
Nonoperating revenues (expenses):				
Interest revenue	21,535	(1,847)	(23,382)	-8.6%
Total nonoperating revenues (expenses)	21,535	(1,847)	(23,382)	-8.6%
Net income before transfers & contributions	(553,465)	(1,693,597)	(1,140,132)	306.0%
Other Information:				
Cash & Investments	-	527,825	527,825	

City of Las Vegas
Print Media Internal Service Fund
April 2014
Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	1,000,000	968,590	(31,410)	96.9%
Total operating revenues	1,000,000	968,590	(31,410)	96.9%
Operating expenses:				
Cost of goods sold	39,000	51,978	(12,978)	133.3%
Salaries	183,760	101,942	81,818	55.5%
Benefits	131,830	72,910	58,920	55.3%
Professional services	4,000	2,863	1,137	100.0%
Utilities	347	184	163	53.0%
Communication & transport	207,500	115,236	92,264	55.5%
Maintenance & repairs	20,495	8,652	11,843	42.2%
Rentals	392,596	281,577	111,019	71.7%
Nondiscretionary services	114,662	81,518	33,144	71.1%
Depreciation	47,890	36,394	11,496	76.0%
General supplies	10,314	3,019	7,295	29.3%
Miscellaneous supplies	500	100	400	20.0%
Total operating expenses	1,152,894	756,373	396,521	65.6%
Net operating income	(152,894)	212,217	365,111	-138.8%
Nonoperating revenues (expenses):				
Interest revenue	1,267	1,448	181	114.3%
Total nonoperating revenues (expenses)	1,267	1,448	181	114.3%
Net income before transfers & contributions	(151,627)	213,665	365,292	-140.9%
Other Information:				
Cash & Investments	-	297,224	297,224	

City of Las Vegas
Computer Services Internal Service Fund
April 2014
Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	7,749,100	6,258,221	(1,490,879)	80.8%
Miscellaneous	-	165	165	#DIV/0!
Total operating revenues	7,749,100	6,258,386	(1,490,714)	80.8%
Operating expenses:				
Cost of goods sold	100,000	324,857	(224,857)	324.9%
Salaries	1,115,810	975,800	140,010	87.5%
Benefits	795,350	651,241	144,109	81.9%
Professional services	3,564,949	1,415,446	2,149,503	39.7%
Utilities	427,339	639,916	(212,577)	149.7%
Communication & transport	16,388	93,660	(77,272)	571.5%
Maintenance & repairs	4,010,323	2,715,655	1,294,668	67.7%
Rentals	500	116	384	23.2%
Miscellaneous services	9,168	6,066	3,102	66.2%
Nondiscretionary services	1,273,561	428,692	844,869	33.7%
Depreciation	199,603	187,005	12,598	93.7%
General supplies	439,800	306,614	133,186	69.7%
Machinery & equipment maintenance	40,200	3,973	36,227	9.9%
Miscellaneous supplies	82,000	35,348	46,652	43.1%
Total operating expenses	12,074,991	7,784,389	4,290,602	64.5%
Net operating income	(4,325,891)	(1,526,003)	2,799,888	35.3%
Nonoperating revenues (expenses):				
Interest revenue	82,448	28,120	(54,328)	34.1%
Total nonoperating revenues (expenses)	82,448	28,120	(54,328)	34.1%
Net income before transfers & contributions	(4,243,443)	(1,497,883)	2,745,560	35.3%
Other Information:				
Cash & Investments	-	3,689,584	3,689,584	
Capital expenses	-	(171,072)	(171,072)	

City of Las Vegas
Automotive Services Internal Service Fund

April 2014

Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	9,801,335	8,245,074	(1,556,261)	84.1%
Miscellaneous	-	8,065	8,065	#DIV/0!
Total operating revenues	9,801,335	8,253,139	(1,548,196)	84.2%
Operating expenses:				
Cost of goods sold	3,965,574	2,625,884	1,339,690	66.2%
Salaries	1,610,560	1,203,081	407,479	74.7%
Benefits	1,166,520	854,234	312,286	73.2%
Professional services	305,000	475,325	(170,325)	155.8%
Utilities	21,500	26,551	(5,051)	123.5%
Communication & transport	6,500	6,030	470	92.8%
Maintenance & repairs	60,000	2,284	57,716	3.8%
Rentals	3,500	3,712	(212)	106.1%
Miscellaneous services	2,867	5,743	(2,876)	200.3%
Nondiscretionary services	400,216	297,709	102,507	74.4%
Depreciation	2,580,000	1,309,197	1,270,803	50.7%
General supplies	8,500	337,939	(329,439)	3975.8%
Machinery & equipment maintenance	15,200	145,894	(130,694)	959.8%
Miscellaneous supplies	15,000	9,266	5,734	61.8%
Total operating expenses	10,160,937	7,302,849	2,858,088	71.9%
Net operating income	(359,602)	950,290	1,309,892	-264.3%
Nonoperating revenues (expenses):				
Interest revenue	113,167	67,182	(45,985)	59.4%
Gain (loss) on sale of fixed assets	-	224,700	224,700	#DIV/0!
Total nonoperating revenues (expenses)	113,167	291,882	178,715	257.9%
Net income before transfers & contributions	(246,435)	1,242,172	1,488,607	-504.1%
Other Information:				
Cash & Investments	-	10,582,432	10,582,432	
Operating transfers in	-	33,243	33,243	
Capital expenses	(3,000,000)	(956,243)	2,043,757	

City of Las Vegas
Employee Benefit Internal Service Fund
April 2014
Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for insurance-employer	149,580,000	121,145,370	(28,434,630)	81.0%
Charges for insurance-employee	2,000,000	39,992	(1,960,008)	2.0%
Charges for insurance-nonemployee	1,725,000	1,262,639	(462,361)	73.2%
Miscellaneous	1,500	13,975	12,475	931.7%
Total operating revenues	153,306,500	122,461,976	(30,844,524)	79.9%
Operating expenses:				
Salaries	38,455,000	30,758,318	7,696,682	80.0%
Benefits	80,891,000	81,663,719	(772,719)	101.0%
Professional services	635,000	588,782	46,218	92.7%
Utilities	200	1,002	(802)	501.0%
Communication & transport	15,410	18,359	(2,949)	119.1%
Maintenance & repairs	-	34,403	(34,403)	#DIV/0!
Miscellaneous services	-	1,207	(1,207)	#DIV/0!
Insurance administration	1,500	555,125	(553,625)	37008.3%
Insurance premiums	26,600,000	5,548,750	21,051,250	20.9%
Insurance claims	4,800,000	2,112,415	2,687,585	44.0%
Nondiscretionary services	110,090	89,853	20,237	81.6%
General supplies	12,000	72,590	(60,590)	604.9%
Total operating expenses	151,520,200	121,444,523	30,075,677	80.2%
Net operating income	1,786,300	1,017,453	(768,847)	57.0%
Nonoperating revenues (expenses):				
Interest revenue	695,000	304,724	(390,276)	43.8%
Intergovernmental expense	(2,045,000)	(1,487,852)	557,148	72.8%
Total nonoperating revenues (expenses)	(1,350,000)	(1,183,128)	166,872	87.6%
Net income before transfers & contributions	436,300	(165,675)	(601,975)	-38.0%
Other Information:				
Cash & Investments	-	41,699,826	41,699,826	

City of Las Vegas
Liability Insurance & Property Damage Internal Service Fund
April 2014

Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	370,000	455,872	85,872	123.2%
Charges for insurance-employer	1,050,000	954,955	(95,045)	90.9%
Total operating revenues	1,420,000	1,410,827	(9,173)	99.4%
Operating expenses:				
Salaries	351,860	231,851	120,009	65.9%
Benefits	224,500	151,273	73,227	67.4%
Professional services	186,000	190,222	(4,222)	102.3%
Utilities	-	518	(518)	#DIV/0!
Communication & transport	8,600	3,541	5,059	41.2%
Maintenance & repairs	90,000	34,839	55,161	38.7%
Miscellaneous services	-	7,538	(7,538)	#DIV/0!
Insurance premiums	320,000	392,623	(72,623)	122.7%
Insurance claims	874,900	521,973	352,927	59.7%
Nondiscretionary services	93,540	67,558	25,982	72.2%
General supplies	-	5,091	(5,091)	#DIV/0!
Machinery & equipment maintenance	-	829	(829)	#DIV/0!
Total operating expenses	2,149,400	1,607,856	541,544	74.8%
Net operating income	(729,400)	(197,029)	532,371	27.0%
Nonoperating revenues (expenses):				
Interest revenue	76,500	36,228	(40,272)	47.4%
Total nonoperating revenues (expenses)	76,500	36,228	(40,272)	47.4%
Net income before transfers & contributions	(652,900)	(160,801)	492,099	24.6%
Other Information:				
Cash & Investments	-	5,232,179	5,232,179	

City of Las Vegas
City Facilities Internal Service Fund
April 2014
Time Expired: 83.3%

	Original 2014			
	Budget	Actual	Variance	%
Operating revenues:				
Charges for services	19,150,000	16,808,666	(2,341,334)	87.8%
Miscellaneous	450,000	514,933	64,933	114.4%
Total operating revenues	19,600,000	17,323,599	(2,276,401)	88.4%
Operating expenses:				
Salaries	4,447,950	3,597,246	850,704	80.9%
Benefits	3,380,420	2,603,624	776,796	77.0%
Professional services	95,000	57,660	37,340	60.7%
Utilities	6,925,000	5,319,165	1,605,835	76.8%
Communication & transport	6,000	8,256	(2,256)	137.6%
Maintenance & repairs	2,087,579	2,213,328	(125,749)	106.0%
Rentals	67,000	33,008	33,992	100.0%
Miscellaneous services	153,500	160,150	(6,650)	104.3%
Nondiscretionary services	624,591	540,510	84,081	86.5%
Depreciation	5,000	7,881	(2,881)	157.6%
General supplies	29,500	97,361	(67,861)	330.0%
Building maintenance	671,000	908,196	(237,196)	135.3%
Machinery & equipment maintenance	165,000	167,629	(2,629)	101.6%
Miscellaneous supplies	67,500	90,800	(23,300)	134.5%
Total operating expenses	18,725,040	15,804,814	2,920,226	84.4%
Net operating income	874,960	1,518,785	643,825	173.6%
Nonoperating revenues (expenses):				
Interest revenue	20,000	32,274	12,274	161.4%
Total nonoperating revenues (expenses)	20,000	32,274	12,274	161.4%
Net income before transfers & contributions	894,960	1,551,059	656,099	173.3%
Other Information:				
Cash & Investments	-	5,171,333	5,171,333	
Operating transfers out	(874,331)	(899,345)	(25,014)	
Capital expenses	(25,000)	-	25,000	